

WATER OPERATIONS

EXHIBIT B

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	EST. ACTUAL 2021	BUDGET 2022	% Change in Budget	
OPERATING INCOME									
701-3710-0-0-00	\$ 938,997	\$ 978,966	\$988,887	\$ 1,122,633	\$ 1,172,342	\$ 1,278,784	\$ 1,285,431	9.65%	Includes the 2022 phase in of flat rate increase along with 2% increase in usage rates
701-3715-0-0-00	915	180	45	203	500	250	200	-60.00%	No change in rate
701-3717-0-0-00	5,876	5,876	8,400	7,456	6,000	6,476	6,000	0.00%	No change in rate
TOTAL	\$ 945,788	\$ 985,022	\$997,332	\$1,130,292	\$1,178,842	\$1,285,510	\$1,291,631	9.57%	
DISTRIBUTION OPERATING EXPENDITURES									
701-4110-80-0000	\$ 317,302	\$ 324,816	\$ 338,881	\$ 334,093	\$ 354,121	\$ 313,802	\$ 358,197	1.15%	INCLUDES ESTIMATED 2022 WAGE ADJUSTMENT
701-4111-80-0000	21,329	25,579	31,252	23,931	27,521	22,847	28,347	3.00%	FROM DEPT SUMMARIES OT
701-4121-80-0000	23,892	25,585	26,438	26,460	28,623	25,249	28,991	1.28%	BASED ON PERA FUNDING RATE 7.5%
701-4122-80-0000	24,164	25,238	27,033	26,798	29,196	25,754	29,571	1.28%	BASED ON ER 7.65% OF GROSS
701-4131-80-0000	51,904	53,462	56,141	56,881	61,958	54,487	59,231	-4.40%	SPLIT 3.2% PREMIUM DECREASE IN 2022
701-4135-80-0000	9,895	9,265	9,175	9,769	13,636	12,690	13,423	-1.56%	BASED ON 2021/2022 RENEWAL
701-4211-80-0000	585	633	(27,781)	354	800	750	800	0.00%	2022 PROJECTED RUN RATE
701-4212-80-0000	4,557	6,015	5,762	4,908	6,532	6,502	7,250	10.99%	2021 contracted cost per gal \$1.98 / 2022 projection \$2.41 / 3yr avg usage
701-4221-80-0000	118	837	538	2,896	625	550	1,000	60.00%	2022 PROJECTED RUN RATE
701-4226-80-0000	3,396	5,649	12,081	3,013	11,500	11,196	12,000	4.35%	More meter radios battery @ end of life
701-4300-80-0000	8,324	7,443	7,476	6,706	8,072	7,800	8,250	2.21%	BASED ON AUDITOR CONTRACT
701-4309-80-0000	20,640	22,801	22,990	32,157	32,700	32,414	34,035	4.08%	BASED ON CONTRACTED IT /SW SPREADSHEET (SPLIT W/701-4308-85)
701-4310-80-0000	4,307	2,194	3,871	4,906	3,328	7,156	15,458	364.49%	2022 Includes Invoice Cloud admin fees
701-4310-80-0100	10,232	7,970	8,217	8,470	8,724	8,725	8,990	3.05%	Sensus fees /estimated annual billing
701-4325-80-0000	9,255	10,275	9,860	9,548	10,800	9,031	10,770	-0.28%	BASED ON COMMUNICATION SPREADSHEET
701-4337-80-0000	5,548	4,638	19,884	6,788	13,500	9,067	13,500	0.00%	Budgeted for 1 major main break annually
701-4339-80-0000	4,752	3,789	6,727	6,988	4,250	3,750	4,500	5.88%	MAJORITY MOVED PRODUCTION COSTS IN 2016
701-4340-80-0000	-	38	117	-	-	-	-	-	MOVED PRODUCTION COSTS
701-4341-80-0000	1,002	1,113	923	46	1,100	150	750	-31.82%	2022 PROJECTED RUN RATE
701-4341-80-0100	414	326	438	436	400	-	400	0.00%	2022 PROJECTED RUN RATE
701-4342-80-0000	-	-	-	-	525	250	250	-52.38%	2022 PROJECTED RUN RATE
701-4350-80-0000	3,840	2,476	2,738	4,599	4,400	4,450	4,600	4.55%	2022 PROJECTED RUN RATE
701-4381-80-0000	11,519	15,457	9,717	3,286	3,417	5,305	5,650	65.35%	MAJORITY MOVED PRODUCTION COSTS IN 2016
TOTAL	\$ 536,974	\$ 559,170	\$ 573,636	\$ 573,031	\$ 625,728	\$ 561,925	\$ 645,962	3.23%	

WATER OPERATIONS

EXHIBIT B

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGET 2021	EST. ACTUAL 2021	BUDGET 2022	% Change in Budget	
PRODUCTION OPERATING EXPENDITURES									
701-4110-85-0000 REGULAR EMPLOYEE	58,161	60,139	62,559	64,387	66,806	66,806	68,769	2.94%	INCLUDES ESTIMATED 2022 WAGE ADJUSTMENT
701-4111-85-0000 OVERTIME EMPLOYEE	1,024	367	936	1,946	1,500	1,725	1,777	18.45%	FROM DEPT SUMMARIES OT
701-4121-85-0000 PERA	4,900	5,078	5,458	5,451	5,123	5,140	5,291	3.28%	BASED ON PERA FUNDING RATE 7.5%
701-4122-85-0000 FICA/MEDICARE	4,973	5,156	5,589	5,663	5,225	5,243	5,397	3.28%	BASED ON ER 7.65% OF GROSS
701-4131-85-0000 INSURANCE HEALTH	10,126	11,036	10,339	12,828	14,020	16,267	13,599	-3.00%	SPLIT 3.2% PREMIUM DECREASE IN 2022
701-4135-85-0000 WTR FILT INSURANCE WC	3,776	3,587	3,505	3,782	5,278	4,913	5,200	-1.48%	2022 PROJECTED RUN RATE
701-4221-85-0000 SUPPLIES- EQUIPMENT	396	772	644	213	925	200	1,000	8.11%	BASED ON 2021/2022 RENEWAL
701-4226-85-0000 GENERAL SUPPLIES	55,746	55,429	46,794	39,540	56,500	46,000	48,760	-13.70%	VARIOUS TREATMENT CHEMICALS
701-4226-85-0001 CARBON SUPPLY USAGE	2,654	35,240	33,523	35,990	35,000	45,000	36,500	4.29%	AMORTIZATION COST FOR CARBON BASED ON # OF GALLONS TREATED
701-4226-85-0200 UV BULB SUPPLY USAGE	-	112,418	112,337	68,698	112,400	112,400	115,000	2.31%	AMORTIZATION COST FOR BULBS ASSUMING 3 YEAR LIFE
701-4226-85-0003 PEROXIDE SUPPLIES	-	27,930	27,920	28,007	30,000	15,950	32,538	8.46%	PEROXIDE / AOP PROCESS - 2021 single delivery
701-4303-85-0000 ENGINEER EXPENSES	1,952	4,587	1,722	525	1,700	2,525	2,250	32.35%	2022 PROJECTED RUN RATE
701-4308-85-0000 WATER QUALITY PROTECTION COSTS	12,387	12,644	12,626	6,718	12,772	6,176	7,107	-44.36%	WATER TESTING / LAB COSTS
701-4309-85-0000 CONTRACTED IT & SFTW SUPPORT	-	3,659	2,657	-	2,830	2,900	3,100	9.54%	MDM FEE and security monitoring
701-4310-85-0000 MISC CONTRACTED SERVICES	330	345	690	690	720	7,020	9,031	1154.31%	2021/2022 Includes Invoice Cloud admin/CC fees
701-4325-85-0000 COMMUNICATIONS	2,143	2,694	2,596	5,210	2,405	5,700	5,928	146.49%	added patec previously in sewer budget
701-4339-85-0000 EQUIP REPAIRS & MAINTENANCE	14,140	28,468	8,962	16,988	13,500	28,500	17,500	29.63%	2022 PROJECTED RUN RATE
701-4340-85-0000 BLDG REPAIRS & MAINTENANCE	5,724	2,656	1,502	1,017	2,250	1,500	1,750	-22.22%	2022 PROJECTED RUN RATE
701-4365-85-0000 INSURANCE PROPERTY / LIABILITY	14,067	16,552	19,498	17,664	16,750	13,500	7,800	-53.43%	BASED ON 2020/2021 RENEWAL
701-4381-85-0000 ELECTRIC AND GAS UTILITIES	112,035	129,272	129,626	138,429	143,966	148,163	154,000	6.97%	2022 PROJECTED RUN RATE
TOTAL	304,534	518,027	489,484	453,744	529,670	535,627	542,296	2.38%	
OPERATING INCOME (LOSS)	\$ 104,281	\$ (92,175)	\$ (65,788)	\$ 103,517	\$ 23,444	\$ 187,958	\$ 103,373	340.94%	
OTHER (INCOME) / EXPENSE									
701-3891-0-0-00 WT MISCELLANEOUS INCOME	(12,559)	(4,350)	(7,460)	(901)	(550)	(150)	(150)	-72.73%	
701-3620-0-1-00 WT INTEREST INCOME	(16,714)	(24,620)	(28,476)	(27,781)	(7,500)	(12,450)	(6,250)	-16.67%	
701-3713-0-0-00 WT WATER CONNECTION FEES	(23,850)	(25,700)	(1,750)	-	(34,000)	-	-	-100.00%	CONNECTION FEES RECORDED TO UTILITY INFRASTRUCTURE FUND IN 2021
701-3910-0-0-00 WT SALE OF ASSETS	-	-	-	(1,520)	-	(5,932)	(3,500)	0.00%	
701-4335-80-0000 WT BKUP RESTORATION COSTS	-	-	-	1,165	-	-	-	0.00%	
701-4499-80-0000 WT MISCELLANEOUS EXPENSE	1,572	1,362	650	5,540	650	650	650	0.00%	
701-4310-90-0000 FIBER LAN/OPTIC CNTRCT SVC	0	0	0	4,246	4,224	4,224	4,351	3.00%	
TOTAL	(51,551)	(53,309)	(37,036)	(19,251)	(37,176)	(13,658)	(4,899)	-86.82%	
OPERATING INCOME BEFORE DEPRECIATION	\$ 155,832	\$ (38,866)	\$ (28,752)	\$ 122,768	\$ 60,620	\$ 201,616	\$ 108,272	78.61%	